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April 4, 1986

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IRA M. LEVEE

John F. Lynch, Jr., Esq.
Duane Marine Steering
Committee Chairman
C/o CARPENTER, BENNETT & MORRISSEY
Gateway Three
100 Mulberry Street
Newark, NJ 07102

RE: DUANE MARINE/G & W LABORATORIES, INC.

## Dear Mr. Lynch:

Reference is made to your letter of March 5, 1986, wherein you suggested an assessment that you felt would be acceptable to the Steering Committee for the share of G & W Laboratories, Inc. in the clean-up effort. Earlier, in your letter of June 17, 1985, as well as in other correspondence we have received from the Steering Committee, you have stated that the Committee unanimously approved a plan in which the "allocation assessment to cover all past and future costs will be based on a straight volumetric proportion." Based upon this method of allocation, we have calculated the amount that we believe should be assessed expenses. Our calculations are as follows:

Ominio			Gallons	G & W's % of Total Volume
Original quant attributed to	G & W L	abs	1,815	0.096%
Adjusted quant attributed to	ity of G & W L	- L =	1,265	0.0669%
Total Cost of Cleanup	X G	& W's % of Total Volume	=	G & W's Cost Towards Cleanup
\$1,609,636.35	x	.0669%	8	\$1,076.99

John F. Lynch, Jr., Esq. April 4, 1986
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Note that the cost of clean up set forth above (i.e., \$1,609,636.35) is the figure that we obtained from your letter of March 5, 1986. Accordingly, we enclose herein a check of G & W Laboratories, Inc. in the amount of \$1,076.99 as payment in full towards the share of G & W Laboratories for the clean up of the Duane Marine site. We would request that you would write to the U.S.E.P.A. on behalf of the Steering Committee to indicate that we have cooperated with the clean up and that G & W Laboratories, Inc. has paid its proportionate share of the costs of clean up.

Sincerely,

RAVIN, SARASOHN, COOK, BAUMGARTEN & FISCH

Peter R. Sarasohn

PRS:cc

Enclosure

ect Hargaret Thompson, Beg.